

## NEIGHBORHOOD ASSISTANCE PROGRAM CONTRIBUTION NOTIFICATION FORM C (CNF-C)

To be used for all donations of **Professional Services** made between July 1, 2015 and June 30, 2016  
(SEE BACK FOR INSTRUCTIONS BEFORE COMPLETING)

Donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization. Discounted property, partial donations or bargain sales are not allowable for NAP tax credits.

### PART I: TO BE COMPLETED BY DONOR (TYPE or PRINT ONLY)

<p>1. _____ Name of Donating Business</p> <p>2. (Mr./Mrs./Ms./Dr.) _____ (Circle One) Contact Person (Full Name)</p> <p>3. _____ Business Address</p> <p>_____ City, State, Zip Code</p> <p>_____ Telephone Number With Area Code</p> <p>4. Fed. I.D.#/SSN # _____ (Sole Proprietor must use SSN #)</p> <p>5. Business code _____ (Refer to instructions)</p>	<p>6. Type of business: _____ Corporation, Sub S, Partnership, LLP, LLC, PLC, PC, Sole Proprietor - Must file Schedule C or Schedule F</p> <p>7. Date of donation: ____ / ____ / ____ to ____ / ____ / ____ (Actual date of donation / Beginning to ending date)</p> <p>8. Type of Professional Service: _____ (See Instructions on Back of form and Donor Fact Sheet)</p> <p><b>For professional services donated by the proprietor or a partner, the value shall not exceed the lesser of the reasonable cost for similar services from other providers or \$125 per hour.</b></p> <p><b>For services donated by a salaried employee of the business, the value is the salary (excludes fringe benefits) that such employee was actually paid while rendering the service.</b></p> <p>9. Value of donation: \$ _____ \$616 Minimum Donation (Attach Supporting Documentation)</p> <p>10. Percent of Tax Credit offered: _____ % Maximum allowable tax credit equals 65% (Refer to Instructions on back of form)</p>
---	---

NOTE: Determining the effect of making a donation for tax credits on a donor's tax liability is the sole responsibility of the donor. Before making a donation or when tax-related questions occur, donors are encouraged to seek advice from their tax accountant or other tax advisor.

### PART II: CERTIFICATION BY DONOR

<p>I certify that the above information is accurate and describes a donation of professional services made to the Neighborhood Assistance Organization listed below. I also certify that the listed value of the donation does not exceed statutory limits. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services. I understand the information listed above is shared with the Virginia Department of Taxation and the Department of Education to track tax credits issued under the Neighborhood Assistance Tax Act. Please sign, date, and return this form to the NAP organization for completion. A tax credit certificate will be mailed to you from the Department of Social Services.</p>	
_____ Date	_____ Signature of Business Designee

### PART III: TO BE COMPLETED BY THE NAP ORGANIZATION (TYPE or PRINT ONLY)

<p>I certify that the above business has made the donation indicated above to this organization, that I have documentation on the actual time donated, and the listed value of the donation does not exceed statutory limits. I understand that if I falsify information, I may be subject to penalties prescribed by the Virginia Departments of Taxation and Social Services.</p>	
1. _____ (Organization Name as listed on Approval Certificate)	2. Project I.D. #: _____ (See Organization Approval Certificate)
3. Mailing Address: _____ (Street, City, State, Zip Code)	Phone #: _____ (Include Area Code)
4. Neighborhood Assistance Organization Approval Year: <u>07 / 01 / 2015 - 06 / 30 / 2016</u>	
_____ Date	_____ Signature of Neighborhood Assistance Organization Designee

# INSTRUCTIONS FOR CONTRIBUTION NOTIFICATION FORM C (CNF-C)

Used for all donations of **Professional Services** provided between July 1, 2015 and June 30, 2016.

## Specific Instructions:

### PART I

Items 1-3: Exact name of business firm which made the donation, name of contact person at the business, mailing address and phone number of business.

Item 4: Federal ID # of business. (Sole Proprietor must use SSN #).

Item 5: Enter one code from the following list which best describes the business:

2-Bank	3-Law Firm	4-Physician/Dentist	8-Accounting	16-Architect	20-Pharmacy	21-Other
--------	------------	---------------------	--------------	--------------	-------------	----------

Item 6: Enter the type of business. All pass-through business entities must complete Form PTE (after receipt of tax credit certificate) and send to the Virginia Department of Taxation.

Item 7: Enter the actual date or dates over which the professional services were donated. Dates must be within the same program approval year.

Item 8: Enter type of donated professional service.

**Note \*\*\*** Eligible professional services are limited to: accounting, actuarial services, architecture, land surveying, law, dentistry, medicine, optometry, pharmacy, professional engineer, and veterinarian.

Item 9: Enter value of donation using the following methods:

For professional services rendered by the proprietor or a partner, the value shall not exceed the lesser of the reasonable cost for similar services from other providers or \$125 per hour.

For a salaried employee of a business firm, the value shall be equal to the salary (excludes fringe benefits) that the employee was actually paid for the period of time the employee rendered professional services to the approved program.

Item 10: Percent of Tax Credit offered to the donor. A donor may, by written agreement, accept a tax credit for less than 65 percent of the value of the donation. *The written agreement must be submitted to the Department of Social Services.*

**PART II** Sign and date the certifications. Return the CNF with supporting documentation to the NAP organization.

### General:

- Donations must be made **directly** to the approved NAP organization with no strings attached and without any conditions or expectation of monetary or other benefits from the NAP organization.
- Discounted property (partial donations) or bargain sales are not allowable for NAP donations.
- Determining the effect of making a donation for tax credits on a donor's tax liability is the sole responsibility of the donor. Before making a donation, or when tax-related questions occur, donors are encouraged to seek advice from their tax accountant or other tax advisor.
- The NAP organization must attach a copy of the Services Contribution Data Sheet or spreadsheet listing the business name, contact person, job title of the individual providing the service, type of service provided, date(s) of donation, hourly rate, total hours worked, and total value for services and submit it with the CNF-C. The Certification by Business Donor (on the Services Contribution Data Sheet) must be signed by the donor and attached to each spreadsheet. Retain a copy of all documentation in your files. Failure to do so may result in a donor's loss of the tax credit.
- For more information contact the NAP office at [nap@dss.virginia.gov](mailto:nap@dss.virginia.gov)

**NOTE: Incomplete and/or illegible Contribution Notification Forms will be returned.**